

TO: HEADS OF GOVERNMENT DEPARTMENTS, AGENCIES, AND OTHERS CONCERNED

1. PURPOSE

This transmittal letter releases revisions to I TFM 2-4000, Federal Agencies' Centralized Trial-Balance System (FACTS). It describes Treasury's requirements for the electronically transmitted pre-closing adjusted trial balance(s) and provides instructions for the NOTES Reports

2. PAGE CHANGES

Remove

I TFM 2-4000

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3. EFFECTIVE DATE

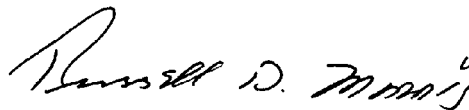
Upon receipt.

4. INQUIRIES

Questions concerning this transmittal letter should be directed to:

Financial Reports Branch  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Rm. 500B  
Hyattsville, MD 20782  
(Telephone: 202-874-9910)

Date: July 25, 1996

  
Russell D. Morris  
Commissioner

## FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM (FACTS)

This chapter describes the Department of the Treasury's requirements for the electronically transmitted pre-closing adjusted trial balance(s) (ATB) and provides instructions for the NOTES Report (see Appendix 1).

### Section 4010 - Scope and Applicability

Agencies must electronically transmit a pre-closing adjusted trial balance(s) (ATB) at the Treasury appropriation/fund group level, using the U.S. Government Standard General Ledger (SGL) accounts (see Appendix 2). Agencies must also electronically transmit the NOTES report(s) (see Appendix 1). A pre-closing ATB will include balances for all revenues earned and all expenses incurred during the reporting period.

### Section 4015 - Authority

Section 114 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513a) requires the Secretary of Treasury to prepare reports on financial operations of the U.S. Government and provides that each executive agency must furnish the Secretary of the Treasury with information relating to the agency's financial condition and operations as the Secretary may require. The provisions do not apply to the legislative and judicial branches of the Federal Government; however, these entities are encouraged to submit the prescribed ATBs and NOTES report(s) so the Secretary of the Treasury can prepare comprehensive reports on all the financial activities of the U.S. Government.

### Section 4020 - Definition of Terms

**Adjusted Trial-Balance (ATB)** - A preclosing list of Standard General Ledger account numbers and balances (assets, liabilities, equity, revenue, and expenses) in numerical order, prepared at a specific date (yearend). In the ATB, the total sum of the debit balances should equal the total sum of the credit balances. All the "adjusting entries" needed at yearend are included in the account balances.

**Budget Functional Classification** - A system of classifying budget resources by function so that budget authority and outlays of budget and off-budget Federal entities, loan guarantees, and tax expenditures can be related in terms of the national needs being addressed.

**Business Line** - A program, substantial commercial activity, bureau, agency, corporation, department, or a group of unrelated small entities that when combined together represent the term "Other." Only one NOTES report is required and accepted for each business line that the agency delineates. It is anticipated that for practicality the business line will be the bureau level where most accounting systems are maintained.

**Clearing Accounts** - Accounts established to temporarily hold gen-

eral, special, or trust collections or disbursements pending clearance to the applicable receipt or expenditure account in the budget. These accounts are identifiable by an "F" preceding the last four digits.

**Deposit Fund Accounts** - Accounts which meet any one of the following four criteria:

- Money withheld by the Government from payments for goods and services received.
- Deposits received from outside sources for which the Government is acting solely as a banker, fiscal agent, or custodian.
- Moneys held by the Government awaiting distribution on the basis of a legal determination or investigation.
- Unidentified remittances which should be credited as suspense items outside the budget (deposit fund suspense account \_\_\_\_\_X6875).

**Entity Code** - A seven-digit code which identifies the preparer of the FACTS data. Each Entity will be responsible for one or more appropriations and/or NOTES report(s).

**Fund Account Symbol** - A group of numbers or a combination of numbers used, in accordance with a prescribed system of account classification and identification, for denoting the agency responsi-

ble for the account, the period of availability, and the fund classification.

**Header Record** - A record which contains the identification (ID) fields of the Department ID, Bureau Line, Appropriation Fund Group, Fiscal Year, Business Line ID, and an additional field for future expansion. This record will be a leading identifier record transmitted with each adjusted trial balance in a transfer file.

**Host-to-Host** - Electronic communications and/or transfer of data between two distinct computer platforms.

**PC Program** - An application developed to function in a micro computer environment. It may or may not have interface capability with a mainframe system.

**Report Status** - This field will indicate the receipt of the adjusted trial balance by the Financial Reports Branch (FiRB).

**Special Fund Receipt Accounts** - All collections not earmarked by law for a specific purpose.

**Transfer File** - A file which consists of one or more adjusted trial balances that will be used to telecommunicate the data between two distinct computer platforms. A transfer file is either a **Host-to-Host Transfer File** or **PC-to-Host Transfer File**.

**Treasury Appropriation/Fund** - The four-digit identifier which corresponds to the Treasury Account Symbol in the Federal Account Symbols and Titles (FAST) book. The Treasury Appropriation/Fund Group is the combination (roll-up) of all fiscal years reported for each agency appropriation or fund account symbol.

## Section 4025 - Reporting Standards

The preparation and submission of timely and reliable ATBs

that fully disclose the financial results of all programs and activities and the consolidation of this information are the responsibilities of the head of each Federal agency. The ATBs will be prepared using the SGL, which is the uniform chart of accounts used by Federal agencies. The SGL should be incorporated by all Government financial systems to ensure that agencies account for similar financial activities the same way.

The responsibility for implementing the SGL is consistent with the Office of Management and Budget (OMB) Circular A-127, Financial Management Systems, which requires that "financial management data should be recorded and reported in the same manner throughout the agency using standard definitions and classifications," and the Standard General Ledger Policy Statement.

Amounts must be reported in whole dollars. Amounts of 00 to 49 cents should be rounded down to the nearest dollar and amounts of 50 to 99 cents should be rounded up to the next dollar. Any rounding differences may be reported under SGL account 3320, Net Results of Operations. This account must not be used for anything other than rounding differences and should not contain more than 100 dollars.

## Section 4030 - Reportable Data

### 4030.10 - Master Appropriation File (MAF)

Agencies are required to establish a **Master Appropriation File (MAF)** on the FACTS database and transmit MAF data through PC application. All users must verify their MAF data electronically. Agencies will also be required to review and update their automated MAF annually. The updated files will then be examined by FiRB. After FiRB concurs, the data will

be uploaded to the Master Appropriation File.

### 4030.20 - SGL Account Balances

The ATB will contain SGL account balances. The SGL data on the ATBs must be the same data that is used to prepare the final audited financial statements due to OMB. An attribute will identify whether an SGL account balance is governmental or non-governmental. The ATB file will be electronically transmitted on an annual basis. FACTS will have a transmission edit to verify that the SGL accounts being transmitted have equal debit and credit balances. Any ATB that does not meet the debit equal credit edit will not be accepted.

### 4030.30 - NOTES Report

The NOTES report contains additional textual information and balances for associated ATBs. Under FACTS one or more ATBs can be associated with one set of NOTES. Taken together, these ATBs and NOTES report present a complete financial picture of a logical reporting unit. **Agencies must use the PC application to transmit the NOTES report.** NOTES report(s) correspond to department code and business line in order to match the associated ATB. The ATB data must be submitted before submitting the NOTES report(s). The NOTES report contains 13 individual notes. Note number 1 must be submitted for each NOTES report and every note that is applicable (see Appendix 1) must be completed and transmitted as part of the NOTES report. The actuarial information for the current fiscal year must be reported in the NOTES and the liability must be properly adjusted in the ATB.

### 4030.35 - Special Requirements for FY 1996 NOTES Reporting

Agencies must report any amount due and unpaid on the agencies matching amount for employees contributions paid directly to the Federal Retirement Thrift Investment Board in SGL Account 2190 and also disclose the amount separately in Note 12., Other Items; section D., Other Accrued Liabilities.

Agencies must report the following items in Note 8., section E, Other Information: the program name, SGL account used on the ATB, and the amount for —

1) Unpaid claims incurred, including IBNRs (Incurred But Not Received), on insurance and guarantee programs, resulting from insured events that have occurred as of the reporting date. (Life insurance, social insurance, and loan guarantee programs are not included in this category.)

2) Life Insurance programs which include the present value of future benefits in addition to the liability for unpaid claims incurred.

3) All items reported in SGL Account 2690.

4) Other retirement benefits (ORBs) reported in SGL account 2610, Retirement Plans. ORBs include all retirement benefits other than pension plan benefits. ORBs are provided outside the pension plan by an employer to a former employee or the employee's beneficiary upon retirement.

Agencies must report the liability for Nuclear clean-up costs in SGL account 2990 and disclose the amount separately in Note 12., Other Items; section E., Other Liabilities.

Agencies must report the face value of the guarantees reported in SGL Account 2180, Loan Guarantee Liability, in Note 1, section H, Other Information.

### 4030.40 - Special Accounts

A single ATB can be transmitted for all fund groups in each of the following categories:

Clearing Accounts (use 3800 for the fund group)

Deposit Fund Accounts (use 6000 for the fund group)

“Unavailable” Receipt Accounts (use 5000 for the fund group)

Agencies must first determine if the collections made under the receipt account symbol are “available” receipts or “unavailable” receipts. “Available” receipts constitute budget authority and may be used by the agency. “Unavailable” receipts do not constitute budget authority and must be returned to the Treasury General Fund, or transferred to an expenditure account. ATBs for available receipt accounts should be reported individually under their Treasury Appropriation/Fund.

### 4030.50 - Trust Fund Accounts

The Funds Accounting Branch, FMS, will provide an ATB of the audited trust fund activity to the lead program agency no later than February 3, 1997 for FY 1996 for the trust funds listed below. The lead program agencies must consolidate the trust fund data into their ATB.

#### Trust fund

Federal Supplementary Medical Insurance  
Federal Hospital Insurance  
Vaccine Injury Compensation  
FOASI  
FDI  
Airport & Airways  
Aquatic Resources  
Oil Spill Liability  
Highway  
Black Lung Disability  
Unemployment  
Hazardous Substance Superfund  
Leaking Underground Storage Tanks  
Inland Waterways  
Harbor Maintenance

#### Agency

HHS  
HHS  
HHS  
Social Security  
Social Security  
Transportation  
Transportation  
Transportation  
Transportation  
Labor  
Labor  
EPA  
EPA  
Corps of Engineers  
Corps of Engineers

### **4030.60 - Transfer Appropriations**

Agencies that receive transfer appropriations (SF 1151: Non-expenditures) from other agencies must report an ATB for each Treasury appropriation/fund group they receive. The identifying Department on these ATBs is that of the receiving agency.

### **Section 4035 - ATB Transmission Methods**

There are three methods of transmitting the adjusted trial balances on the FACTS database. The first method is a host-to-host transfer file that transmits data between two distinct computer platforms. The second method is a PC-to-host transfer file, and the third method is a PC application. The PC application requires agencies to install the FACTS programs to the hard drive, manually enter account balances, and electronically transmit the data. Agencies that cannot automate the process of transfer-

ring account balances into a transfer file will use the PC application. Agencies that do not have the SGL installed will crosswalk their general ledger accounts to the SGL accounts before transmission. ATBs for multiple fund groups will be transmitted in one telecommunication session.

### **Section 4040 - Fixed Assets, Equity, and Invested Capital**

Agencies with SGL account balances in proprietary accounts whose Treasury fund symbol has been canceled must report those balances in the appropriation/fund group from which the funds were originally appropriated, or in an ATB based on the agency's internal reporting procedures.

### **Section 4045 - Submission**

Reporting entities must transmit all ATBs, and NOTES to Treasury by **March 3rd**.

### **Section 4050 - Additional Requirement: Submission of Agency-wide Consolidated Financial Statements**

The Chief Financial Officer of each agency must send a hard copy of the agency-wide audited consolidated financial statements that are provided to OMB as described in Section 405-Paragraph 3515(a) of the Government Management Reform Act (GMRA) of 1994 to the Financial Reports Branch (address on Contacts page) no later than March 1 following the close of the previous fiscal year for which the statements are prepared. The Financial Reports Branch extracts information from these statements to supplement data provided via FACTS to complete its Government-wide Consolidated Financial Statements, and to verify consistency based on the agencies' auditors remarks.

## **CONTACTS**

***Inquiries concerning this chapter and copies of the agency-wide consolidated financial statements should be directed to:***

**Financial Reports Branch  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Rm. 500B  
Hyattsville, MD 20782  
(Telephone: 202-874-9910)**

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**APPENDICES LISTING**

<b>App. No.</b>	<b>Title</b>
1	NOTES Report (Includes Instructions)
2	U.S. Government Standard General Ledger Chart of Accounts



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**NOTES REPORT**

NOTE	1	Significant Accounting Policies and Other Disclosures
NOTE	2	Reconciliation of Fund Balance with Treasury to Fund Balance per Agency
NOTE	3	Investments
NOTE	4	Loans and Loan Guarantees, Non-Federal
NOTE	5	Property Held for Sale
NOTE	6	Leases
NOTE	7	Debt
NOTE	8	Pensions and Other Actuarial Liabilities
NOTE	9	Future Funding Requirements
NOTE	10	Extraordinary Items and Prior Period Adjustments
NOTE	11	Transfers and Donations
NOTE	12	Other Items
NOTE	13	Miscellaneous Items

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES AND OTHER DISCLOSURESA. BASIS OF ACCOUNTING

Does your reporting entity submit pre-closing adjusted trial balance(s) based on the accrual method of accounting? If not, explain.

YES or NO

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B. ACCOUNTING STANDARDS

Do the accounting principles used by your reporting entity depart from the hierarchy prescribed in OMB Bulletin 94-01? If so, explain.

YES or NO

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C. PENSION PLANS

Does your reporting entity report for any pension plans not administered by OPM? If so, explain.

YES or NO

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D. DESCRIPTION OF BUSINESS ACTIVITY

Describe the nature of your business activity.

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NOTE 1 CONTINUED:

E. INVENTORIES

Describe all inventory valuation methods and the percentage used by this reporting entity

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F. SIGNIFICANT ACCOUNTING CHANGES

Did your reporting entity make any significant changes to accounting policies during the past year? If so, explain.

YES or NO

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G. SUBSEQUENT EVENTS

Does your reporting entity have knowledge of any subsequent events that might impact the inclusion of the adjusted trial balance(s) in the U.S. Consolidated Financial Statements (CFS)? If so, explain.

YES or NO

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H. OTHER INFORMATION

Does this reporting entity have any other activity that might impact the inclusion of the trial balance(s) in the CFS? If so, explain.

YES or NO

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NOTE 2 RECONCILIATION OF FUND BALANCE WITH TREASURY TO FUND BALANCE  
PER AGENCY

SGL Account 1010

A. Fund Balance per Treasury \$ \_\_\_\_\_

B. Adjustments:

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

4. \_\_\_\_\_

5. Total Adjustments \_\_\_\_\_

C. Fund Balance per Agency \$ \_\_\_\_\_

(1) Explanation of adjustments:

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NOTE 3 INVESTMENTS

		Federal Securities	Non-Federal Securities
A.	Face Amount:		
	(1) Marketable	\$ _____	\$ _____
	(2) Non-Marketable	_____	_____
	(3) Total	\$ _____	\$ _____
B.	Unamortized Premium and/or Discount:		
	(1) Marketable	\$ _____	\$ _____
	(2) Non-Marketable	_____	_____
	(3) Total	\$ _____	\$ _____
C.	Net Investment:		
	(1) Marketable	\$ _____	\$ _____
	(2) Non-Marketable	_____	_____
	(3) Total	\$ _____	\$ _____
D.	Amortization Method:		
	(1) Marketable	_____	_____
	(2) Non-Marketable	_____	_____

NOTE 4 LOANS AND LOAN GUARANTEES, NON-FEDERAL

## A. Direct Loans Obligated and Defaults on Prior to FY 1992:

	OMB Functional Class. Code	Loans Receivable, Gross	Allowance for Loss on Loans Receivable	Loans Receivable, Net
(1)	_____	\$_____	\$_____	\$_____
(2)	_____	_____	_____	_____
(3)	_____	_____	_____	_____
(4)	_____	_____	_____	_____
(5)	_____	_____	_____	_____
(6)	Total	\$_____	\$_____	\$_____

## B. Direct Loans Obligated After FY 1991:

	OMB Functional Class. Code	Loans Receivable & Associated Cash Flows	Allowance for Subsidy	Loans Receivable, Net Present Value
(1)	_____	\$_____	\$_____	\$_____
(2)	_____	_____	_____	_____
(3)	_____	_____	_____	_____
(4)	_____	_____	_____	_____
(5)	_____	_____	_____	_____
(6)	Total	\$_____	\$_____	\$_____

## C. Defaults on Post-1991 Loan Guarantees:

	OMB Functional Class. Code	Defaulted Guaranteed L/R & Associated Cash Flows	Allowance for Subsidy	Defaulted Guaranteed Loans Receivable, Net PV
(1)	_____	\$_____	\$_____	\$_____
(2)	_____	_____	_____	_____
(3)	_____	_____	_____	_____
(4)	_____	_____	_____	_____
(5)	_____	_____	_____	_____
(6)	Total	\$_____	\$_____	\$_____

## NOTE 4 CONTINUED:

## D. Liability for Loan Guarantees:

	OMB Functional Class. Code	Liabilities For Losses on Pre-1992 Guarantees	Liability for Loan Guarantees For Post-1991 Guarantees (PV)
(1)	_____	\$_____	\$_____
(2)	_____	_____	_____
(3)	_____	_____	_____
(4)	_____	_____	_____
(5)	_____	_____	_____
(6)	Total	\$_____	\$_____



NOTE 5 PROPERTY HELD FOR SALE

## A. Property Held for Sale:

(1)	_____	\$	_____
(2)	_____	\$	_____
(3)	_____	\$	_____
(4) Total		\$	_____

## B. Other Information:

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NOTE 6 LEASES

## A. ENTITY AS LESSEE:

## SUMMARY OF ASSETS UNDER LEASES

	<u>Capital</u>	<u>Operating</u>
(1) Land and Buildings	\$ _____	\$ _____
(2) Machinery and Equipment	_____	_____
(3) Other	_____	_____
(4) Accumulated Amortization	_____	_____

## FUTURE PAYMENTS DUE:

<u>Fiscal Year</u>	<u>Capital</u>	<u>Operating</u>
(5) Year 1	\$ _____	\$ _____
(6) Year 2	_____	_____
(7) Year 3	_____	_____
(8) Year 4	_____	_____
(9) Year 5	_____	_____
(10) After 5 Years	_____	_____
(11) Total Future Lease Payments	\$ _____	\$ _____
(12) Less: Imputed Interest & Executory Costs	_____	_____
(13) Total Capital Lease Liability	\$ _____	_____
(14) Total Funded Lease Liability	\$ _____	_____
(15) Total Unfunded Lease Liability	\$ _____	_____
(16) Description of Lease Arrangements:		

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NOTE 6 CONTINUED:

B. ENTITY AS LESSOR:

FUTURE PROJECTED RECEIPTS:

<u>Fiscal Year</u>	<u>Capital</u>	<u>Operating</u>
(1) Year 1	\$ _____	\$ _____
(2) Year 2	_____	_____
(3) Year 3	_____	_____
(4) Year 4	_____	_____
(5) Year 5	_____	_____
(6) After 5 Years	_____	_____
(7) Total Future Lease Receivables	\$ _____	\$ _____
(8) Description of Lease Arrangements:		

C. Other Information: \_\_\_\_\_

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NOTE 7 DEBT

	Beginning Balance	New Borrowings	Repayments	Ending Balance	Refinancing
A. Net Federal Debt Issued to the Public:					
(1) Public Debt	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
(2) Agency Debt:					
(a) _____	_____	_____	_____	_____	_____
(b) _____	_____	_____	_____	_____	_____
(c) _____	_____	_____	_____	_____	_____
(3) Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
B. Intragovernmental Debt:					
(1) Borrowing from the Treasury	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
(2) Borrowing from the Federal Financing Bank	_____	_____	_____	_____	_____
(3) Borrowing from Other Federal Agencies	_____	_____	_____	_____	_____
(4) Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
C. Total Debt	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
D. Other Information: _____					
_____					
_____					
_____					
_____					
_____					
_____					
_____					
_____					

NOTE 8 PENSIONS AND OTHER ACTUARIAL LIABILITIES

Major Program Activities:	Actuarial Present Value of Projected Plan Benefits	Assumed Interest Rate (%)	Assets Available to Pay Benefits	Actuarial Liability Not Covered by Budgetary Resources
A. Pensions and Health Plans	\$ _____	_____	\$ _____	\$ _____
B. Insurance/Annuity Programs:				
(1) _____	\$ _____	_____	\$ _____	\$ _____
(2) _____	_____	_____	_____	_____
(3) _____	_____	_____	_____	_____
(4) Subtotal	\$ _____		\$ _____	\$ _____
C. Other:				
(1) _____	\$ _____	_____	\$ _____	\$ _____
(2) _____	_____	_____	_____	_____
(3) _____	_____	_____	_____	_____
(4) Subtotal	\$ _____		\$ _____	\$ _____
D. Total	\$ _____		\$ _____	\$ _____
E. Other Information: _____				
_____				
_____				
_____				
_____				
_____				
_____				
_____				
_____				
_____				
_____				

NOTE 9 FUTURE FUNDING REQUIREMENTS

A.	Actuarial Liabilities	\$ _____
B.	Non-Actuarial Liabilities:	
	(1) _____	_____
	(2) _____	_____
	(3) _____	_____
C.	Total	\$ _____
D.	Other Information: _____	
	_____	
	_____	
	_____	
	_____	
	_____	
	_____	
	_____	

NOTE 10 EXTRAORDINARY ITEMS AND PRIOR PERIOD ADJUSTMENTS

## A. Extraordinary Items:

(1) \_\_\_\_\_ \$ \_\_\_\_\_

(2) \_\_\_\_\_ \_\_\_\_\_

(3) Total \$ \_\_\_\_\_

## B. Prior Period Adjustments:

(1) \_\_\_\_\_ \$ \_\_\_\_\_

(2) \_\_\_\_\_ \_\_\_\_\_

(3) Total \$ \_\_\_\_\_

## C. Other Information: \_\_\_\_\_

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NOTE 11 TRANSFERS AND DONATIONS

## A. Increases:

## (1) Transfers-In:

(a) \_\_\_\_\_ \$ \_\_\_\_\_

(b) \_\_\_\_\_

(c) \_\_\_\_\_

(2) Donations and Other Increases \_\_\_\_\_

(3) Total Increases \$ \_\_\_\_\_

## B. Decreases:

## (1) Transfers-Out:

(a) \_\_\_\_\_ \$ \_\_\_\_\_

(b) \_\_\_\_\_

(c) \_\_\_\_\_

(2) Donations and Other Decreases \_\_\_\_\_

(3) Total Decreases \$ \_\_\_\_\_

C. Net Transfers \$ \_\_\_\_\_

D. Other Information: \_\_\_\_\_

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NOTE 12 OTHER ITEMS

## A. SGL Account 1190 - Other Cash

(1)	_____	\$ _____
(2)	_____	_____
(3)	_____	_____
(4)	_____	_____
(5)	_____	_____
(6)	_____	_____
(7)	_____	_____
(8)	_____	_____
(9)	_____	_____
(10)	_____	_____

## B. SGL Account 1195 - Other Monetary Assets

(1)	_____	\$ _____
(2)	_____	_____
(3)	_____	_____
(4)	_____	_____
(5)	_____	_____
(6)	_____	_____
(7)	_____	_____
(8)	_____	_____
(9)	_____	_____
(10)	_____	_____

## C. SGL Account 1990 - Other Assets

(1)	_____	\$ _____
(2)	_____	_____
(3)	_____	_____
(4)	_____	_____
(5)	_____	_____
(6)	_____	_____
(7)	_____	_____
(8)	_____	_____
(9)	_____	_____
(10)	_____	_____

## D. SGL Account 2190 - Other Accrued Liabilities

(1)	_____	\$ _____
(2)	_____	_____
(3)	_____	_____
(4)	_____	_____
(5)	_____	_____
(6)	_____	_____
(7)	_____	_____
(8)	_____	_____
(9)	_____	_____
(10)	_____	_____

## NOTE 12 CONTINUED:

## E. SGL Account 2990 - Other Liabilities

(1)	_____	\$ _____
(2)	_____	_____
(3)	_____	_____
(4)	_____	_____
(5)	_____	_____
(6)	_____	_____
(7)	_____	_____
(8)	_____	_____
(9)	_____	_____
(10)	_____	_____

## F. SGL Account 5900 - Other Revenue

(1)	_____	\$ _____
(2)	_____	_____
(3)	_____	_____
(4)	_____	_____
(5)	_____	_____
(6)	_____	_____
(7)	_____	_____
(8)	_____	_____
(9)	_____	_____
(10)	_____	_____

## G. SGL Account 6900 - Other Expenses

(1)	_____	\$ _____
(2)	_____	_____
(3)	_____	_____
(4)	_____	_____
(5)	_____	_____
(6)	_____	_____
(7)	_____	_____
(8)	_____	_____
(9)	_____	_____
(10)	_____	_____

## H. SGL Account 7190 - Other Gains

(1)	_____	\$ _____
(2)	_____	_____
(3)	_____	_____
(4)	_____	_____
(5)	_____	_____
(6)	_____	_____
(7)	_____	_____
(8)	_____	_____
(9)	_____	_____
(10)	_____	_____

## NOTE 12 CONTINUED:

## I. SGL Account 7290 - Other Losses

(1)	_____	\$ _____
(2)	_____	_____
(3)	_____	_____
(4)	_____	_____
(5)	_____	_____
(6)	_____	_____
(7)	_____	_____
(8)	_____	_____
(9)	_____	_____
(10)	_____	_____

NOTE 13 MISCELLANEOUS ITEMS

## A. Depreciation, Amortization, and Depletion Expenses:

(1) Depreciation	\$ _____
(2) Amortization	_____
(3) Depletion	_____

B. Bad Debt Expense	\$ _____
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## C. Capital Proceeds and Expenditures:

(1) Proceeds from Sale of Fixed Assets	\$ _____
(2) Cash Purchases of Fixed Assets	_____

## D. Contingent Liabilities

(1) _____	\$ _____
(2) _____	_____
(3) _____	_____
(4) _____	_____
(5) _____	_____
(6) _____	_____
(7) _____	_____
(8) _____	_____
(9) _____	_____
(10) _____	_____

E. Undelivered Orders from the Public	\$ _____
---------------------------------------	----------

## F. Other Commitments and Contingencies:

(1) Insurance Programs	
(a) Insurance in force	\$ _____
(b) Commitments to insure	_____
(2) Indemnity agreements	_____
(3) Unadjudicated claims	_____
(4) Other	
(a) _____	_____
(b) _____	_____
(c) _____	_____
(d) _____	_____

**INSTRUCTIONS FOR NOTES REPORT**

Complete one NOTES Report for each business line. The NOTES Report must include information concerning all of the adjusted trial balances (ATBs) that are rolled up into the business line. If an individual note in the NOTES Report does not require an entry, leave it blank. Any reference to an SGL account is the total of that account for all the ATBs in this report.

**Note 1 - Significant Accounting Policies and Other Disclosures**

- A. Basis of Accounting  
If your reporting entity submits trial balances based on the accrual method of accounting, check yes and proceed to question B. If not, check no and enter a brief explanation of the method used.
- B. Accounting Standards  
If your reporting entity does not depart from the hierarchy prescribed in OMB Bulletin 94-01, check no and proceed to question C. If so, check yes and enter a brief explanation of the deviation.
- C. Pension Plans  
If your reporting entity reports for any pension plans not administered by OPM (e.g. foreign service retirement), check yes and enter a brief explanation of the plans. If not, check no and proceed to question D.
- D. Description of Business Activity  
Enter a brief description of the business activity of the reporting entity (e.g. direct loan program, operation of power plant, etc.).
- E. Inventories  
Enter the inventory valuation method(s) and percentage used by this reporting entity.
- F. Significant Accounting Changes  
If your reporting entity made any significant changes to accounting policies during the past year, check yes and enter a brief explanation of the change(s) made. If not, check no and proceed to question G.
- G. Subsequent Events  
If your reporting entity has any knowledge of subsequent events that might impact the presentation of the adjusted trial-balances in the U.S. Consolidated Financial Statements (CFS), check yes and enter a brief explanation of the events. If not, check no and proceed to question H.
- H. Other Information  
If your reporting entity has any other activity that might impact the presentation of the adjusted trial-balances in the CFS or if you used SGL account 2180 to report loan guarantee liabilities, check yes and enter a brief explanation of the events and/or list the face value of the guarantees. If not, check no.

**Note 2 - Reconciliation of Fund Balance with Treasury to Fund Balance per Agency**

The fund balance with Treasury should include all undisbursed account balances with the U.S. Treasury as reported on FMS Form 2108.

- A. Fund Balance per Treasury  
Enter the fund balance with Treasury.
- B. Adjustments  
(1-4) Enter and describe briefly the agency adjustments to the fund balance with Treasury (unreconciled differences, timing adjustments, etc.).

(5) Enter the total of lines (1) through (4).

C. Fund Balance per Agency

Enter the total of lines A and B(5). This amount should equal SGL account 1010 (Funds Balance with Treasury).

(1) Enter an explanation of the adjustments entered in part B.

**Note 3 - Investments**

Marketable securities are securities bought and sold on the open market. Non-marketable securities include non-marketable market-based securities issued to governmental accounts. Include all amounts from SGL accounts 1610 (Securities (At Par)) and 1690 (Other Investments) only.

A. Face Amount

(1) Enter the face value of the marketable securities in the appropriate column (Federal/Nonfederal).

(2) Enter the face value of the non-marketable securities in the appropriate column (Federal/Nonfederal).

(3) Enter the total of lines (1) and (2) in the appropriate column.

B. Unamortized Premium and/or Discount

(1) Enter the net amount of SGL account 1611 (Securities - Unamortized Premiums or Discount) of the marketable securities in the appropriate column (Federal/Nonfederal). If the net amount is a discount, then enter a negative figure.

(2) Enter the net amount of SGL account 1611 (Securities - Unamortized Premiums or Discount) of the non-marketable securities in the appropriate column (Federal/Nonfederal). If the net amount is a discount, enter a negative figure.

(3) Enter the total of lines (1) and (2) in the appropriate column.

C. Net Investment

(1) Enter the total of lines A(1) and B(1) in the appropriate column.

(2) Enter the total of lines A(2) and B(2) in the appropriate column.

(3) Enter the total of lines A(3) and B(3) in the appropriate column.

D. Amortization Method

(1) Enter the amortization method (e.g. straight line, effective interest, etc.) used for the majority of the amount in B(1).

(2) Enter the amortization method (e.g. straight line, effective interest, etc.) used for the majority of the amount in B(2).

**Note 4 - Loans and Loan Guarantees, Non-Federal**

A. Direct Loans Obligated and Defaults on Prior to FY 1992

(1-5) For each pre-1992 Direct Loan Program, enter the OMB Functional Classification Code, the amount of gross loans receivable (from SGL account 1350 (Loans Receivable)), the related amount of SGL account 1359 (Allowance for Loss on Loans Receivable), and the net loans receivable on the appropriate columns. The net loans receivable is the difference between the gross loans receivable and the allowance for loss on loans receivable.

(6) Enter the total of lines (1) through (5) in the appropriate columns.

**B. Direct Loans Obligated After FY 1991**

The loans receivable and associated cash flows consist of amounts in the following SGL accounts that are related to the loans:

- 1350 Loans Receivable
- 1340 Interest Receivable
- 1551 Foreclosed Property

The allowance for subsidy to be reported is the related amounts included in SGL account 1399 (Allowance for Subsidy). The amount to be reported in the column titled Loans Receivable, Net Present Value is the difference between the column titled Loans Receivable and Associated Cash Flows and the column titled Allowance for Subsidy .

(1-5) For each post-1991 Direct Loan Program enter the OMB Functional Classification Code, the amount of Loans Receivable and Associated Cash Flows, the amount of Allowance for Subsidy, and the amount of Loans Receivable Net Present Value in the appropriate column.

(6) Enter the total of lines (1) through (5) in the appropriate columns.

**C. Defaults on Post-1991 Loan Guarantees**

The defaulted guaranteed loans receivable and associated cash flows consist of amounts in the following SGL accounts that are related to the defaulted loans:

- 1350 Loans Receivable
- 1340 Interest Receivable
- 1551 Foreclosed Property

The allowance for subsidy to be reported is the related amounts included in SGL account 1399 (Allowance for Subsidy). The amount to be reported in the column titled Defaulted Guaranteed Loans Receivable, Net Present Value is the difference between the column titled Loans Receivable and Associated Cash Flows and the column titled Allowance for Subsidy.

(1-5) For each Post-1991 Loan Guarantee Program enter the OMB Functional Classification Code, the amount of Loans Receivable and Associated Cash Flows, the amount of Allowance for Subsidy, and the amount of Defaulted Guaranteed Loans Receivable, Net Present Value in the appropriate column.

(6) Enter the total of lines (1) through (5) in the appropriate columns.

**D. Liability for Loan Guarantees**

For each Pre-1992 Loan Guarantee Program, report the liabilities for pre-credit reform loan guarantees based on the amount of known and estimated losses. For each Post-1991 Loan Guarantee Program, report the present value of the estimated net cash flows to be paid by the entity as a result of the loan guarantees.

(1-5) Enter the OMB Functional Classification Code, the amount of liabilities for losses on Pre-1992 Guarantees, and the amount of liabilities for Loan Guarantees for Post-1991 Guarantees in the appropriate column.

(6) Enter the total of lines (1) through (5) in the appropriate columns.

**Note 5 - Property Held for Sale**

Report the book value of all property held for sale included in SGL accounts 1541 (Forfeited Property Held for Sale), 1551 (Foreclosed Property), and 1591 (Other Related Property) only.

**A. Property Held for Sale**

(1-3) Enter an appropriate description and amount for each line item needed.

(4) Enter the total of lines (1) through (3).

**B. Other Information**

Enter any additional information related to property held for sale.

**Note 6 - Leases**

**A. Entity as Lessee**

Enter the gross assets under capital lease and/or operating lease, in the corresponding columns, by major category of asset. If the major category is not known, then include the amount in line (3) Other.

(1) Enter the amount for land and buildings in the appropriate column.

(2) Enter the amount for machinery and equipment in the appropriate column.

(3) Enter any amounts for other leases not included in the above two lines in the appropriate column.

(4) Enter the amount of the accumulated amortization related to the capital leases in lines (1) through (3).

Enter the amount of future lease payments for all noncancelable leases with terms longer than 1 year for both capital and/or operating leases, in the corresponding column, for:

(5) payments due in the first fiscal year after the balance sheet date.

(6) payments due in the second fiscal year after the balance sheet date.

(7) payments due in the third fiscal year after the balance sheet date.

(8) payments due in the fourth fiscal year after the balance sheet date.

(9) payments due in the fifth fiscal year after the balance sheet date.

(10) payments due after the fifth fiscal year after the balance sheet date.

(11) the total of lines (5) through (10).

(12) Enter the amount of deductions for imputed interest and executory costs, including any profit thereon, for the capital leases in line (11).

(13) Enter the sum of line (11) minus (12).

(14) Enter the amount of capital lease liability covered by budgetary resources.

(15) Enter the amount of capital lease liability not covered by budgetary resources.

(16) Enter any additional information that would summarize the level of the agency's funding commitments, as well as major asset categories, and amortization schedule.

**B. Entity as Lessor**

Enter the future lease revenues for all noncancelable leases with terms longer than 1 year for capital and/or operating leases, in the corresponding column, for:



- (1) the first fiscal year after the balance sheet date.
- (2) the second fiscal year after the balance sheet date.
- (3) the third fiscal year after the balance sheet date.
- (4) the fourth fiscal year after the balance sheet date.
- (5) the fifth fiscal year after the balance sheet date.
- (6) after the fifth fiscal year after the balance sheet date.
- (7) the total of lines (1) through (6).
- (8) Enter information pertaining to the commitment of the entity's assets, including but not limited to the major asset category and lease terms.

**C. Other Information**

Enter any other information relevant to leases that is not disclosed in the above sections.

**Note 7 - Debt**

**A. Net Federal Debt Issued to the Public**

Report in this section only debt issued to the public. The beginning balance can be a corrected figure from the prior year. New borrowings and repayments are not to include amounts that result from refinancing. The ending balance is the beginning balance plus new borrowings less repayments. The amounts of the beginning balance that were refinanced during the period are to be entered in the refinancing column. Report all figures net of unamortized premium or discount.

- (1) Enter only information related to debt issued and outstanding by the Bureau of the Public Debt in the appropriate columns.
- (2) (a-c) Enter in the appropriate columns only information related to debt recorded in SGL accounts 2530 (Securities Issued by Federal Agencies under General and Special Financing Authority, net), 2540 (Participation Certificates), and 2590 (Other Debt). Use a separate line for each category of debt issued (i.e. securities, bonds etc.).
- (3) Enter the total of lines (1) and (2 a-c) in the appropriate columns.

**B. Intragovernmental Debt**

Report in this section only debt borrowed from Federal entities. The beginning balance can be a corrected figure from the prior year. New borrowings and repayments are not to include amounts that result from refinancing. The ending balance is the beginning balance plus new borrowings less repayments. The amounts of the beginning balance that were refinanced during the period are to be entered in the column for refinancing. Report all figures net of unamortized premium or discount.

- (1) Enter in the appropriate columns only information related to debt recorded in SGL account 2510 (Principal Payable to Treasury).
- (2) Enter in the appropriate columns only information related to debt recorded in SGL account 2520 (Borrowing from Federal Financing Bank).
- (3) Enter in the appropriate columns only information related to debt recorded in SGL accounts 2530 (Securities Issued by Federal Agencies under General and Special Financing Authority, net), 2540 (Participation Certificates), and 2590 (Other Debt).

(4) Enter the total of lines (1) through (3) in the appropriate columns.

C. Total Debt

Enter the total of lines A(3) and B(4).

D. Other Information

Enter the names of the agencies, other than Treasury or the Federal Financing Bank, to which intragovernmental debt is owed and the amounts.

**Note 8 - Pensions and Other Actuarial Liabilities**

Report only programs or activities that are administered by this entity. Disclose the actuarially-determined liability for pensions earned to date and for benefit programs and similar activities for which the event that establishes eligibility has occurred.

Enter the actuarial present value of projected plan benefits to date, assumed interest rate, net assets to pay benefits, and the actuarial liability not covered by budgetary resources on the appropriate lines for:

A. Pensions and Health Plans

Agency-administered pension and health plans.

B. Insurance/Annuity Programs

(1-3) Insurance/annuity programs for which future payments can be actuarially estimated (list separately by program name).

(4) The total of lines (1) through (3). (Do not total the assumed interest rate.)

C. Other

(1-3) Other benefit programs, FECA, or activities not reported in A or B above (list separately by program name).

(4) The total of lines (1) through (3). (Do not total the assumed interest rate.)

D. Total

The total of lines A+B(4)+C(4).

E. Other Information

Enter the actuarial method for calculating accrued liabilities. Also enter the program name, SGL account, and amount from the ATB for the following items:

1) Unpaid claims incurred, including IBNRs, on insurance and quarantine programs, resulting from insured events that have occurred as of the reporting date.

2) Life insurance programs which include the present value of future benefits in addition to the liability for unpaid claims incurred.

3) All items reported in SGL account 2690.

4) Other retirement benefits (ORB) reported in SGL account 2610, Retirement Plans.

**Note 9 - Future Funding Requirements**

Report only the amount of future funding needed for liabilities offset in SGL account 3501 (Future Funding Requirements).

A. Actuarial Liabilities

Enter the amount of actuarial liabilities.

- B. Non-Actuarial Liabilities  
(1-3) Describe and enter individually the nature and amount of any items not included in section A, such as annual leave, health benefits, etc.
- C. Total  
Enter the total of lines A through B(3).
- D. Other Information  
Enter other information relative to future funding requirements.

**Note 10 - Extraordinary Items and Prior Period Adjustments**

If the amount is a debit, enter a negative figure.

- A. Extraordinary Items  
(1-2) Enter the description and amount of any items reported in SGL account 7300 (Extraordinary Items).  
  
(3) Enter the total of lines (1) and (2).
- B. Prior Period Adjustments  
(1-2) Enter the description and amount of any items reported in SGL account 7400 (Prior Period Adjustments).  
  
(3) Enter the total of lines (1) and (2).
- C. Other Information  
Enter any other information needed to describe the activity in SGL accounts 7300 (Extraordinary Items) and 7400 (Prior Period Adjustments).

**Note 11 - Transfers and Donations**

Disclose any transactions that directly affected the net position during the fiscal year that were not part of the revenues and financing sources, expenses, extraordinary items, or prior period adjustments and were accounted for by SGL accounts 3220 (Transfers-in from Others without Reimbursement), 3230 (Transfers-out to Others without Reimbursement), and 3400 (Donations and Other Items).

- A. Increases  
(1) (a-c) Enter the description and amount of any transfers-in from Treasury or other Federal entities recorded in SGL account 3220 (Transfers-in from Others without Reimbursement).  
  
(2) Enter the amount of any donations received and other non-operating increases received and recorded in SGL account 3400 (Donations and Other Items).  
  
(3) Enter the total of lines (1) (a-c) and (2).
- B. Decreases  
(1) (a-c) Enter the description and amount of any transfers-out to Treasury or other Federal entities recorded in SGL account 3230 (Transfers-out to Others without Reimbursement).  
  
(2) Enter the amount of any donations to non-Federal entities and other non-operating decreases recorded in SGL account 3400 (Donations and Other Items).  
  
(3) Enter the total of lines (1) (a-c) and (2).

- C. Net Transfers  
Enter the total of lines A(3) and B(3). If the amount is a debit, enter a negative figure.
- D. Other Information  
Enter any other information to describe the non-operating adjustments.

**Note 12 - Other Items**

- A. SGL Account 1190 - Other Cash  
(1-10) Enter the description and amount of each category of assets included in SGL account 1190.
- B. SGL Account 1195 - Other Monetary Assets  
(1-10) Enter the description and amount of each category of assets included in SGL account 1195.
- C. SGL Account 1990 - Other Assets  
(1-10) Enter the description and amount of each category of assets included in SGL account 1990.
- D. SGL Account 2190 - Other Accrued Liabilities  
(1-10) Enter the description and amount of each category of liabilities, including any amount due and unpaid on the agencies matching amount for employees' contributions paid directly to the Federal Retirement Thrift Investment Board, included in SGL account 2190.
- E. SGL Account 2990 - Other Liabilities  
(1-10) Enter the description and amount of each category of liabilities, including the liability for Nuclear clean-up costs, included in SGL account 2990.
- F. SGL Account 5900 - Other Revenue  
(1-10) Enter the description and amount of each category of revenue included in SGL account 5900.
- G. SGL Account 6900 - Other Expense  
(1-10) Enter the description and amount of each category of expense included in SGL account 6900.
- H. SGL Account 7190 - Other Gains  
(1-10) Enter the description and amount of each category of gains included in SGL account 7190.
- I. SGL Account 7290 - Other Losses  
(1-10) Enter the description and amount of each category of losses included in SGL account 7290.

**Note 13 - Miscellaneous Items**

- A. Depreciation, Amortization, and Depletion Expense  
(1) Enter the amount of depreciation expense included in SGL account 6100 (Operating/Program Expenses).  
  
(2) Enter the amount of amortization expense included in SGL account 6100 (Operating/Program Expenses).  
  
(3) Enter the amount of depletion expense included in SGL account 6100 (Operating/Program Expenses).
- B. Bad Debt Expense  
Enter the amount of bad debt expense included in SGL account 6100 (Operating/Program Expenses).
- C. Capital Proceeds and Expenditures  
(1) Enter the amount of cash proceeds from the sale of fixed assets reported in SGL account 1190 (Other Cash).

(2) Enter the amount of cash disbursements for the purchase of fixed assets reported in SGL account 1190 (Other Cash).

D. SGL Account 2920 - Contingent Liabilities

(1-10) Enter the description and amount of each category of liabilities included in SGL account 2920.

Do not include in Section E or F any amount previously reported as a liability.

E. Undelivered Orders from the Public

Enter the amount of undelivered orders from the public reported in SGL account 4800 (Undelivered Orders).

F. Other Commitments and Contingencies

(1) (a) Enter the total amount of coverage provided under programs of insurance for bank deposits, crops, life, war risks, etc.

(b) Enter the total amount for all commitments to insure.

(2) Enter the total amount of coverage provided under agreements of indemnification (for example, agreements to indemnify licenses and contractors from public liability).

(3) Enter the total amount of unadjudicated claims, including those that have been turned over to other Federal agencies.

(4) (a-d) Enter the description and amount of any other contingencies liabilities or commitments that are not included in the above categories.

## U.S. GOVERNMENT STANDARD GENERAL LEDGER CHART OF ACCOUNTS

<u>Account</u>	<u>Gov/ Non-Gov</u>	<u>Title</u>	<u>Normal Balance</u>
1010		Fund Balance with Treasury	Debit
1110		Undeposited Collections	Debit
1120		Imprest Funds	Debit
1190		Other Cash	Debit
1195		Other Monetary Assets	Debit
1200		Foreign Currency	Debit
1310	G/N	Accounts Receivable	Debit
1319	G/N	Allowance for Loss on Accounts Receivable	Credit
1340	G/N	Interest Receivable	Debit
1349	G/N	Allowance for Loss on Interest Receivable	Credit
1350	G/N	Loans Receivable	Debit
1359	G/N	Allowance for Loss on Loans Receivable	Credit
1399		Allowance for Subsidy	Credit
1410	G/N	Advances to Others	Debit
1450	G/N	Prepayments	Debit
1511		Operating Materials and Supplies Held for Use	Debit
1512		Operating Materials and Supplies Held in Reserve for Future Use	Debit
1513		Operating Materials and Supplies Excess, Unserviceable and Obsolete	Debit
1521		Inventory Held for Sale	Debit
1522		Inventory Held in Reserve for Future Sale	Debit
1523		Inventory Held for Repair	Debit

<u>Account</u>	<u>Gov/ Non-Gov</u>	<u>Title</u>	<u>Normal Balance</u>
1524		Inventory - Excess, Obsolete and Unserviceable	Debit
1529		Inventory - Allowances	Credit
1530		Seized Property - Monetary Instruments	Debit
1541		Forfeited Property Held for Sale	Debit
1542		Forfeited Property Held for Donation or Use	Debit
1549		Forfeited Property - Allowance	Credit
1551		Foreclosed Property	Debit
1559		Foreclosed Property - Allowance	Credit
1561		Commodities Held Under Price Support and Stabilization Support Programs	Debit
1569		Commodities - Allowance	Credit
1571		Stockpile Materials Held in Reserve	Debit
1572		Stockpile Materials Held for Sale	Debit
1591		Other Related Property	Debit
1599		Other Related Property - Allowance	Credit
1610	G/N	Securities (At Par)	Debit
1611	G/N	Securities - Unamortized Premium or Discount	Debit
1690	G/N	Other Investments	Debit
1710		Land	Debit
1720		Construction in Progress	Debit
1730		Buildings	Debit
1739		Accumulated Depreciation on Buildings	Credit
1740		Other Structures and Facilities	Debit
1749		Accumulated Depreciation on Other Structures and Facilities	Credit
1750		Equipment	Debit

<u>Account</u>	<u>Gov/ Non-Gov</u>	<u>Title</u>	<u>Normal Balance</u>
1759		Accumulated Depreciation on Equipment	Credit
1760		Military Equipment	Debit
1769		Accumulated Depreciation on Military Equipment	Credit
1810		Assets Under Capital Lease	Debit
1819		Accumulated Depreciation on Assets Under Capital Lease	Credit
1820		Leasehold Improvements	Debit
1829		Accumulated Amortization on Leasehold Improvements	Credit
1830		Automated Data Processing Software	Debit
1839		Accumulated Amortization on Automated Data Processing Software	Credit
1840		Other Natural Resources	Debit
1849		Allowance for Depletion	Credit
1890		Other Fixed Assets	Debit
1920		Unrequisitioned Authorized Appropriations	Debit
1921		Receivable from Appropriations	Debit
1922		Borrowings Receivable from Treasury	Debit
1990	G/N	Other Assets	Debit
2110	G/N	Accounts Payable	Credit
2120	G/N	Disbursements in Transit	Credit
2130	G/N	Contract Holdbacks	Credit
2140	G/N	Accrued Interest Payable	Credit
2180		Loan Guarantee Liability	Credit
2190	G/N	Other Accrued Liabilities	Credit



<u>Account</u>	<u>Gov/ Non-Gov</u>	<u>Title</u>	<u>Normal Balance</u>
2210		Accrued Funded Payroll and Benefits	Credit
2220	G/N	Accrued Unfunded Liabilities	Credit
2310	G/N	Advances from Others	Credit
2320	G/N	Deferred Credits	Credit
2400	G/N	Liability for Deposit Funds and Suspense Accounts	Credit
2510		Principal Payable to Treasury	Credit
2520		Borrowing from Federal Financing Bank	Credit
2530	G/N	Securities Issued by Federal Agencies under General and Special Financing Authority, net	Credit
2540	G/N	Participation Certificates	Credit
2590	G/N	Other Debt	Credit
2610		Retirement Plans	Credit
2620	G/N	Insurance Plans	Credit
2690		Other Actuarial Liabilities	Credit
2910		Prior Liens Outstanding on Acquired Collateral	Credit
2920	G/N	Contingent Liabilities	Credit
2930		Liability for Borrowings to be Received	Credit
2940		Capital Lease Liability	Credit
2950		Liability for Subsidy Related to Undisbursed Loans	Credit
2960	G/N	Accounts Payable Canceled	Credit
2970		Resources Payable to Treasury	Credit
2990	G/N	Other Liabilities	Credit
3100		Appropriated Capital	Credit

<u>Account</u>	<u>Gov/ Non-Gov</u>	<u>Title</u>	<u>Normal Balance</u>
3105		Appropriated Capital Funding Canceled Payables	Debit
3210		Capital Investments	Credit
3220		Transfers-in from Others without Reimbursement	Credit
3230		Transfers-out to Others without Reimbursement	Debit
3310		Cumulative Results of Operations	Credit
3320		Net Results of Operations	Credit
3400		Donations and Other Items	Credit
3500		Deferred Liquidating Cash Authority	Debit
3501		Future Funding Requirements	Debit
5100	G/N	Revenue from Goods Sold	Credit
5200	G/N	Revenue from Services Provided	Credit
5300	G/N	Interest and Penalties Revenue	Credit
5400	G/N	Benefit Program Revenue	Credit
5500	G/N	Insurance and Guarantee Premium Revenue	Credit
5600		Donated Revenue	Credit
5700		Appropriated Capital Used	Credit
5790		Other Financing Sources	Credit
5799		Adjustment of Appropriated Capital Used	Debit
5800		Tax Revenues	Credit
5900	G/N	Other Revenue	Credit
5990	G/N	Contra Revenue - Collected for Others	Debit
6100	G/N	Operating/Program Expenses	Debit
6190	G/N	Contra Bad Debts Expense- Incurred for Others	Credit

<u>Account</u>	<u>Gov/ Non-Gov</u>	<u>Title</u>	<u>Normal Balance</u>
6199		Excess Subsidy Returned	Credit
6310		Interest Expenses on Borrowing from Treasury	Debit
6320	G/N	Interest Expenses on Securities	Debit
6330	G/N	Other Interest Expenses	Debit
6400	G/N	Benefit Program Expenses	Debit
6500	G/N	Cost of Goods Sold	Debit
6600	G/N	Applied Overhead	Credit
6900	G/N	Other Expenses	Debit
7110		Gains on Disposition of Assets	Credit
7190		Other Gains	Credit
7210		Losses on Disposition of Assets	Debit
7290		Other Losses	Debit
7300	G/N	Extraordinary Items	Credit
7400	G/N	Prior Period Adjustments	Credit
7500		Distribution of Income - Dividend	Debit
7600		Changes in Actuarial Liability	Debit